



STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES  
P.O. BOX 119  
HONOLULU, HAWAII 96810-0119

DEC 17 2008

**COMPTROLLER'S MEMORANDUM NO. 2008-23**

TO: Heads of Departments  
ATTN: Fiscal Offices  
SUBJECT: Documentation Requirement for Payment of Pcard Charges

This memorandum is a supplement to Comptroller's Memorandum No. 2007-20 dated November 9, 2007. The following section is added:

Payments Made by State Checks to Purchasing Card Issuer

In accordance with Section 40-57.6, Hawaii Revised Statutes, which grants the comptroller the authority to "...determine the acceptability of any document submitted in lieu of an original bill...", I have determined that the portable document format (pdf) copy of the consolidated purchasing card statement from the purchasing cards' issuing bank will be accepted as an original invoice from which the State shall make payment

For split payments, the primary summary warrant voucher should have the original certification of goods or services satisfactorily received, all other fund summary warrant vouchers' support should be copies of the original certified pdf consolidated purchasing card statement.

All other requirements detailed in Comptroller's Memorandum No. 2007-20 remain in effect.

If you have any questions, please call Wayne Horie, Accounting Division Chief, at 586-0600, or Sheila Walters, Pre-Audit Branch Chief, at 586-0650.

A handwritten signature in cursive script, reading "Russ K. Saito".

RUSS K. SAITO  
State Comptroller